

DOCUMENT RESUME

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[Examination of Disbursing Officer's Account]. June 7, 1977. 1 pp. + enclosure (11 pp.).

Report to Maj. Gen. George W. Putnam, Jr., Commanding General, Department of the Army: Southern European Task Force; by Robert W. Hanlon, Regional Manager, Field Operations Div.: Regional Office (Cincinnati).

Issue Area: Personnel Management and Compensation (300);
Accounting and Financial Reporting (2800).
Contact: Field Operations Div.: Regional Office (Cincinnati).
Budget Function: General Government: Central Personnel
Management (805); Miscellaneous: Financial Management and
Information Systems (1002).

As part of a continuing review of military disbursing officers' accounts, an examination was performed of the travel voucher segment of the February 1977 account of Major Robert W. Buster, Jr., Finance and Accounting Officer.
Findings/Conclusions: The examination covered 204 temporary duty and permanent change of station travel vouchers, selected statistically. Twenty-five erroneous payments were found, most of them involving: (1) use of incorrect per diem rates on days of members arrival at overseas permanent station in connection with permanent change of station from the United States; and (2) erroneous payments of per diem on the days members arrived at or departed from ports of embarkation or debarkation in a mileage status. Since the examination was made at the U.S. Army Finance and Accounting Center without benefit of source documents, no opinion was given of the overall effectiveness and efficiency of operations at the installation. (Author/HTW)

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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
5112 FEDERAL OFFICE BUILDING
FIFTH AND MAIN STREETS
CINCINNATI, OHIO 45202

JUN 07 1977

Major General George W. Putnam, Jr.
Commanding General, U. S. Army Southern
European Task Force
APO NY 09168

Dear Sir:

As part of our continuing review of military disbursing officer's accounts, we reviewed the travel voucher segment of the February 1977 account of Major Robert W. Buster, Jr., Finance and Accounting Officer, DSSN 6335, at your installation.

We examined 204 temporary duty and permanent change of station travel vouchers, selected statistically, and we found 25 erroneous payments described in the enclosure. Most of the errors involved (1) use of incorrect per diem rates on days of members arrival at overseas permanent station in connection with permanent change of station from the United States, and (2) erroneous payments of per diem on the days members arrived/departed ports of embarkation/debarkation in a mileage status.

Since our examination was made at the U. S. Army Finance and Accounting Center without the benefit of source documents, the results of our review should not be construed to be our opinion of the overall effectiveness and efficiency of the operations at your installation.

Sincerely,

Robert W. Hanlon
Regional Manager

Enclosure

cc: Comptroller of the Army
Commanding General, U. S. Army
Finance and Accounting Center
Commanding General, U. S. Army
Audit Agency

SUMMARY OF ERRORS DISCLOSED IN THE AUDIT OF THE
FEBRUARY 1977 TRAVEL VOUCHER ACCOUNT OF THE FINANCE
AND ACCOUNTING OFFICER, HEADQUARTERS, U. S. ARMY SOUTHERN EUROPEAN
TASK FORCE, APO NY 09168 DSSN 6335

<u>VOUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN AND RANK</u>	<u>TYPE OF ERROR</u>
<u>PCS - TRAVEL</u>			
800193	\$ 1.50 O/P	Raymond P. Blauvelt 047-54-7854 E-2	Per diem rate for 2/2/77, day of arrival at permanent station, Cp. Darby, Italy, in connection with PCS from U.S. should be \$16 (50% of \$32-locality travel per diem rate) rather than \$17.50 (50% of \$35-special overseas travel en route per diem rate. JTR, par. M4253-1 and 2.
802333	\$ 3.24 O/P	Charles L. Gaines 445-36-9206 E-7	Per diem rate for 1/18/77, day of arrival at permanent station, Athens, Greece, in connection with PCS from U.S. should be \$13 (50% of \$26-Athens, Greece) less 1 meal time at \$3.64 (14% of \$26) rather than \$17.50 (50% of \$35-special overseas travel en route per diem rate) less 1 meal time at \$4.90 (14% of \$35). JTR, par. M4253-1 and 2.
802343	\$ 9.18 O/P	Albert L. Poston 327-54-9462 E-1	Deduction at \$4.90 (14% of \$35) was not made for the meal available on GP at 1800, on 1/18/77. JTR, par. M4253-3, item 2 and Appendix J, par. 3 (G) item 4 government mess.
			O/P \$ 4.90
			Per diem payable for day of arrival at permanent station, Frankfurt, GY (MMC) at 0430, 1/19/77 in connection with PCS from Ft. Benning, GA should be 1 day at \$55 (locality rate for Frankfurt, GY) less \$27.50 (50% of \$55) for quarters rounded to the next dollar--\$28) less 3 meal times at \$7.70 (14% of \$55) instead of 1 day at \$35 (special overseas en route rate) less \$17.50 (50% of \$35 for quarters and \$4.90 (14% of \$35) per meal time for 3 meal times. JTR, par. M4253-1 and 2 O/P \$ 2.10

<u>VOUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN AND RANK</u>	<u>TYPE OF ERROR</u>
			<p>Per diem payable for day of arrival at permanent station, Athens, Greece (MMC) at 1630, 1/20/77 in connection with PCS from Frankfurt, GY should be 1 day at \$26 (locality rate for Athens, Greece) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal time for 0600 and 1800 instead of 1 day at \$55 (locality rate for Frankfurt GY) less \$27.50 (50% of \$55) for quarters and \$7.70 (14% of \$55) per meal time for 0600 and 1800.</p> <p>O/P \$ 6.38</p>
802349	\$ 3.24 O/P	Raymond A. Napier 402-82-5656 E-4	<p>Per diem payable for day of arrival at permanent station, Athens, Greece at 1500, 1/25/77 in connection with PCS from Ft. Knox, KY should be 1 day at \$26 (locality rate for Athens, Greece) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal time for 1800 instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal time for 1800.</p>
802350	\$ 5.54 O/P	David R. Jackson 362-70-2389 E-4	<p>Per diem payable for day of arrival at permanent station, Frankfurt, GY (IMC) at 0715, 1/28/77 in connection with PCS from Ft. Knox, KY should be 1 day at \$55 (locality rate for Frankfurt, GY) less \$27.50 (50% of \$55) for quarters rounded to the next dollar \$28 less 2 meal times 1200 and 1800 at \$7.70 (14% of \$55) instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal time 1200 and 1800.</p> <p>U/P \$ 4.90</p>

VOUCHERAMOUNTPAYEE, SSAN AND RANKTYPE OF ERRORS

Per diem payable for day of arrival at permanent station, Athens, Greece at 1030, 2/1/77 in connection with PCS from Frankfurt, GY should be 1 day at \$26 (locality rate for Athens, Greece) less \$13 (50% of \$26) for quarters and 1 meal time (0600) before departure from Frankfurt, GY at \$3.64 (14% of \$26) instead of 1 day at \$55 (locality rate Frankfurt, GY) less \$27.50 (50% of \$55) for quarters and \$7.70 (14% of \$55) for 1 meal time (0600) before departure from Frankfurt, GY.

O/P \$10.44

304023

\$ 4.60 U/P

Raul M. Munoz
547-31-1726 E-1

Per diem payable for TDY Frankfurt, GY from 0530, 1/20/77 to 2400, 1/25/77, should be 6 days at \$28 (average cost of lodging zero plus \$27.50 (50% of \$55-locality rate in Appendix A for Frankfurt, GY-rounded to \$28) less 18 meals at \$7.70 (14% of \$55) per meal instead of 1 day at \$35 (special overseas travel en route rate) less 50% for quarters and 3 meals at \$4.90 (14% of \$35) per meal and 5 days at \$27.50 (50% of \$55) less 15 meals at \$7.70 (14% of \$55) per meal.

304029

\$19.48 O/P

Danny S. O'Neal
232-82-4625 E-6

Net per diem of \$17.50 (50% of \$35) for 1/25/77 is not authorized, since member was in a mileage status on that day. JTR, par. M4250-2.

O/P \$17.50

VOUCHERAMOUNTPAYEE, SSAN AND GRAKTYPE OF ERRORS

Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1000, 1/26/77 in connection with PCS from Ft. Campbell, KY should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal time for 1200 and 1800 instead of 1 day at \$35 (special overseas travel en route rate) less 78% for quarters and meal times 1200 and 1800.

O/P \$ 1.96

804033

\$19.48 O/P

Paul C. Clark
240-56-8787 E-7

Net per diem of \$17.50 (50% of \$35) for 1/25/77 is not authorized since member was in a mileage status on that day.

O/P \$17.50

Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1100, 1/26/77 in connection with PCS from Ft. Benning, GA should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal times for 1200 and 1800 instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal times for 1200 and 1800.

O/P \$ 1.98

804049

\$20.74 O/P

Timothy P. Chizo
348-50-0250 E-3

Net per diem of \$17.50 (50% of \$35) for 2/1/77 is not authorized, since member was in a mileage status on that day.

O/P \$17.50

VOUCHER AMOUNT PAYEE, SSAN AND RANK

TYPE OF ERROR

804053 \$ 1.50 O/P Juan Chavez, Jr.
465-13-1720 E-3

Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1300, 2/2/77 in connection with PCS from Ft. Benning, GA should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal time for 1800 instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal time for 1800.

O/P \$3.24

Net per diem of \$16.50 for 10/15/76 is not authorized, since member was in a mileage status on that day.

O/P \$16.50

Per diem payable for the period of TDY at Fort Benning, GA from 10/15/76 to 11/14/76 should be 30 days at \$2.50 (\$16 minus \$13.50) rather than 30 days at \$2 (\$14 minus \$12). Due \$75 instead of \$60. JTR, par. M4205- 1 and 3 and Change #286, 12/1/76 effective 10/3/76.

U/P \$15.00

804059 \$ 2.14 U/P Curtis L. Long
228-62-0871 E-6

Since travel to permanent station, Vicenza, Italy last commenced at Philadelphia, PA at 0100 on 12/15/76 and ended at 1800 (before 2400) on 12/15/76 per diem payable for that day should be 1 day at \$26 (U. S. rate) less 1 meal time (1800) member was present at permanent station instead of 1 day at \$13 (50% of \$26-locality rate for Vicenza, Italy) less 1 meal time (1800) at \$3.64 (14% of \$26). JTR, par. M4208 and M4253-1 and 2.

VOUCHERAMOUNTPAYEE, SSAN AND RANKTYPE OF ERROR

804069

\$20.74 O/P

Claude E. Wiggins, III
238-96-0679 E-5

Net per diem of \$17.50 (50% of \$35) for 2/1/77 is not authorized, since member was in a mileage status on that day.

O/P \$17.50

Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1300, 2/2/77 in connection with PCS from Ft. Eustis, VA should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal time 1800 instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal time 1800.

O/P \$ 3.24

804073

\$24.76 O/P

Randy D. Winn
552-13-6852 E-4

Net per diem of \$17.50 (50% of \$35) for 1/6/77 is not authorized, since member was in a mileage status on that day.

O/P \$17.50

Per diem payable for day of arrival at permanent station, Frankfurt, GY at 0600, 1/7/77 in connection with PCS from Ft. Sill, OK should be 1 day at \$55 (locality rate for Frankfurt, GY) less \$27.50 (50% of \$55) for quarters rounded to the next dollar \$28 less 3 meal times, at \$7.70 (14% of \$55) instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal time for 3 meal times.

U/P \$ 2.10

<u>VOUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN AND RANK</u>	<u>TYPE OF ERROR</u>
			Net per diem of \$9.36 for the days of travel from Frankfurt, GY to Oderzo, Italy on 1/11/77 is not authorized, since orders 6-70, Headquarters, 21st Replacement Battalion, APO NY 09757 dated 1/7/77 directed "Group Travel". JTR, par. M4250-13.
			O/P \$ 9.36
804083	\$ 7.70 O/P	Clayton R. Glass 396-62-2005 E-1	Per diem payable for day of arrival at permanent station, Frankfurt, GY at 0600, 1/26/77 in connection with PCS from Ft. McClellan, AL should be 1 day at \$55 (locality rate for Frankfurt, GY) less \$27.50 (50% of \$55) for quarters rounded to the next dollar \$28 less 3 meal times, at \$7.70 (14% of \$55) instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) for 1 meal time.
804093	\$20.74 O/P	Sheryl D. Collins 568-90-0657 E-6	Net per diem of \$17.50 (50% of \$35) for 2/8/77 is not authorized, since member was in a mileage status on that day.
			O/P \$17.50
			Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1730, 2/9/77 in connection with PCS from Ft. Sam Houston, TX should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) for 1 meal time (1800) instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) for 1 meal time (1800).
			O/P \$ 3.24

<u>VOUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN AND RANK</u>	<u>TYPE OF ERROR</u>
804099	\$20.74 O/P	Theodore J. Bullard 168-52-3053 E-1	<p>Net per diem of \$17.50 (50% of \$35) for 2/8/77 is not authorized, since member was in a mileage status on that day.</p> <p>O/P \$17.50</p> <p>Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1730, 2/9/77 in connection with PCS from Ft. Sill, OK should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal for 1 meal time (1800) instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) for 1 meal time (1800).</p> <p>O/P \$ 3.24</p>
804103	\$12.76 U/P	Diana L. Compo 572-04-8585 E-5	<p>Per diem at \$16 (no cost for lodging) was not paid for the day of delay at APOE, Philadelphia International Airport, PA 2/7/77, in connection with PCS travel from Ft. Jackson, SC to Vicenza, Italy, 2/6-9/77. JTR, pars. M3050 and M4200-1, item 2.</p> <p>U/P \$16.00</p> <p>Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1730, 2/9/77 in connection with PCS from Ft. Jackson, SC should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal time for 1 meal time (1800) instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal time for 1 meal (1800).</p> <p>O/P \$ 3.24</p>

<u>VOUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN AND RANK</u>	<u>TYPE OF ERROR</u>
804119	\$20.74 O/P	Billy V. Burk 541-66-4538 E-5	<p>Net per diem of \$17.50 (50% of \$35) for 2/3/77 is not authorized, since member was in a mileage status on that day.</p> <p>O/P \$17.50</p> <p>Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1730, 2/9/77 in connection with PCS from Ft. Stewart, GA should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal time for 1 meal time (1800) instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal time for 1 meal time (1800).</p> <p>O/P \$ 3.24</p>
804139	\$ 3.24 O/P	James R. Timony 018-36-8829 E-5	<p>Per diem payable for day of arrival at permanent station, Vicenza, Italy at 1440, 2/15/77 in connection with PCS from Ft. MacArthur, CA should be 1 day at \$26 (locality rate for Vicenza, Italy) less \$13 (50% of \$26) for quarters and \$3.64 (14% of \$26) per meal time for 1 meal time (1800) instead of 1 day at \$35 (special overseas travel en route rate) less \$17.50 (50% of \$35) for quarters and \$4.90 (14% of \$35) per meal time for 1 meal time (1800).</p>
804159	\$17.00 O/P	Thomas C. Barnes, Jr. 260-60-0524 E-5	<p>Net per diem of \$20 for 2/15/77 is not authorized, since member was in a mileage status on that day. JTR, par. M4201-1.</p> <p>O/P \$20.00</p>

VOUCHERAMOUNTPAYEE, SSAN AND RANTYPE OF ERROR

Since travel to permanent station overseas Vicenza, Italy last commenced at JFK International Airport, NY at 0200 on 2/17/77 and ended at 2130 (before 2400) on 2/17/77, per diem payable for that day should be 1 day at \$16 (U.S. rate) rather than 1 day at \$13 (50% of \$26-locality rate for Vicenza, Italy). JTR, pars. M4203 and M4253-1 and 2.

U/P \$ 3.00

804163 \$17.50 O/P T. C. Briant, Jr.
073-34-6481 E-7

Net per diem of \$17.50 (50% of \$35) for 1 day during the period of PCS travel 1/25/77 to 2/17/77 is not authorized since member was in a mileage status on the days of departure from JFK International Airport, NY and Frankfurt, GY on 1/25/77 and 1/26/77 through arrival at Vicenza, Italy on 2/17/77. JTR, par. M4250-2.

TDY - TRAVEL

650889 \$ 2.00 O/P Betty L. Hileman
187-34-6300 CIV

Since charge for occupancy of Government quarters is added only in conjunction with the per diem rate applicable to occupancy of Government quarters, reimbursement of BOQ Charge \$2 for the first night of occupancy at Munich, GY on day of arrival there on 1/16/77 is not authorized. JTR, par. C 4559.

652789 \$ 4.34 O/P Lawrence E. Hite
295-46-6450 E-5

A deduction of \$4.34 (14% of \$31) was not made for meal available at 1200 on GP on 12/28/76. JTR, par. M 4253-3 (2) and Appendix J, government mess, item 4.

<u>OUCHER</u>	<u>AMOUNT</u>	<u>PAYEE, SSAN AM. REM</u>	<u>TYPE OF ERROR</u>
59579	\$3.00 O/P	Mark R. Niederman 553-80-2089 C-3	Per diem payable for travel to and from TDY at Leggio, Italy from 0630, 1/31/77 to 1200, 2/2/77 (3 days) should be \$17 (50% of \$26-locality rate for Leggio plus average cost of lodgings \$4 (\$12 divided by 3 days) instead of \$13.00. JTR, par. M4253-1 and 2.
60279	\$11.87 U/P	John F. Flynn 028-28-5567 E-8	Per diem rate for travel to and from and TDY at Mannheim and Vilseck, GY, 1/19/77 to 2/11/77 (24 days) should be \$19 (average cost of lodgings \$1.50 (\$36 divided by 24 days) plus \$17 (50% of the locality rate Mannheim, GY and Vilseck, GY-\$34) equals \$18.50 rounded to the next dollar \$19) instead of \$17 per day for 1/19-23/77 (5 days); \$19 per day for 1/24/77 and 2/11/77 (2 days) and \$4.61 per day for 1/25/77 to 2/10/77 (17 days). The number \$213.24 instead of \$201.37. JTR, par. M 4253-1 and 2 and Appendix A.